

EXHIBIT C

EXHIBIT G



September 24, 2008

Lehman Brothers Special Financing, Inc.
1271 Avenue of the Americas
43rd Floor
New York, NY 10020

Ms. Adriana León /Ms. Allyson Carine:

Pursuant to Section 6(a) of the International Swaps Dealers Association Agreement (the "ISDA Agreement") executed by and between FirstBank Puerto Rico and Lehman Brothers Special Financing, Inc. on July 15, 1997, FirstBank Puerto Rico hereby provides you with notice of termination. Capitalized terms herein have the meaning ascribed to such terms under the ISDA Agreement.

This notice is based upon the failure by Lehman Brothers Special Financing, Inc. to deliver payment to FirstBank Puerto Rico on or before the third Local Business Day after notice of failure to pay the scheduled net cash settlement was given to Lehman Brothers Special Financing, Inc. in accordance with Section 6(a) of the ISDA Agreement. The foregoing constitutes an Event of Default under Section 5(a)(i) of the ISDA Agreement. Accordingly, FirstBank Puerto Rico is hereby exercising its right to terminate the ISDA Agreement.

FirstBank Puerto Rico hereby designates September 26, 2008 as the Early Termination Date. In accordance with Section 6(d) of the ISDA Agreement, enclosed you will find a statement of all pending transactions and corresponding amounts due from Lehman Brothers Special Financing, Inc. to FirstBank Puerto Rico.

Pursuant to the "market quotation" and "second method" of payment under the ISDA Agreement, please remit the sum of the net cash settlement amounts of \$513,397.80, accrued interest since last net cash settlement date through the termination date of \$901,156.76, securities pledged as collateral of \$219,608,789.00 in original face, last principal and interest received on such collateral of \$1,393,290.91, and the absolute value of the transactions fair value on the termination date to be determined thereon.

Refer to the attached schedules for detail of the transactions under the terminated agreement and the securities collateral to be transferred.

Kind Regards,

Víctor Barreras
SVP & Treasurer

A handwritten signature in black ink, appearing to read 'V. Barreras', is written over the printed name and title.

c: Joaquín Iglesias
Jonathan Kyriakakis

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